

Supreme Court of the United States

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JOHN F. DAVIS, CLERK

Nos. 760 and 781

COMMISSIONER OF INTERNAL REVENUE,

Petitioner,

VS.

IRVING GORDON and MARGARET GORDON,

Respondents.

No. 760

**On Writ of Certiorari to the United States Court of Appeals
for the Second Circuit**

OSCAR E. BAAN and EVELYN K. BAAN,

Petitioners,

VS.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

No. 781

**On Writ of Certiorari to the United States Court of Appeals
for the Ninth Circuit**

**BRIEF OF RESPONDENTS IN NO. 760
AND OF PETITIONERS IN NO. 781**

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